

LAW RIGHT WEEKLY · #008

What you pay. What you sign. What you share.

France focus: the 2027 budget, electronic invoicing and protecting minors around AI.



Original conceptual illustration prepared with AI assistance; no real event depicted.

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12 min read

English edition

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THE EDITORIAL NOTE · ISSUE 008

Three accountability fronts

A wealth-planning decision. An invoice changing channels. A conversation between a child and a machine. Three situations in France that call for looking beyond announcements.

This issue separates proposals from applicable rules and suggests practical checks. It promises neither tax savings nor automatic safety.

Research closed on 13 October 2026. Editorial selection, not a ranking of most-viewed topics.



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Sources consulted on 13 October 2026; proposals and timetables may change.

FRENCH TAXATION · WEALTH PLANNING

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FRENCH TAXATION · CONTRACT LAW

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France's 2027 budget: your next decision deserves more than an announcement

Gifts, retirement and business transfers: separate applicable law from scenarios still under discussion.



Original conceptual illustration prepared with AI assistance; no real event depicted.

A family gift, retirement or the sale of a business may be a once-only decision. The budget debate keeps evolving. How can you decide without turning a political announcement into tax advice?

An identified bill, not an enacted Finance Act

France's Finance Bill for 2027 was tabled in the National Assembly on 1 October 2026 as bill 3210. Debate on the revenue provisions is announced from 13 October. This is a bill under discussion, not an enacted Finance Act. [1,3]

Its contents include income-tax bands, retirement pensions, gifts, contribution-and-sale arrangements and life insurance. These headings do not establish the effect on your circumstances. Each measure requires examination of its conditions and temporal application. [2]

The version and date matter as much as the amount

A scenario can help prepare a decision. It becomes misleading when its "assumption" label disappears. Ask whether a calculation uses the original bill, an amendment, a parliamentary stage or the final enacted text. Keep the version and date consulted.

Before a significant transaction, have the taxable event and any transitional rules checked. Assuming an announcement already applies is as unwise as claiming a future law could never affect a situation begun earlier. This article calculates no individual tax liability.

Preparing for the budget means making your assumptions testable, not predicting the vote.

Sources consulted on 13 October 2026; proposals and timetables may change.

Separate your actual file from reform assumptions

1. Gather signed instruments, supporting records, deadlines and objectives that exist independently of the budget. Keep reform scenarios separately, together with their conditions.
2. Request an official link and the text version for every numerical assumption. An isolated screenshot will not let you reconstruct the reasoning when the debate changes.
3. Before signing, ask: "Would this still be a good decision if the reform changed tomorrow?" If not, have that dependency assessed before a difficult-to-reverse commitment.

Sources and further reading

1. [Assemblée nationale · PLF 2027 · dossier législatif · consulté le 13 octobre 2026](#)
primary · www.assemblee-nationale.fr

2. [Assemblée nationale · projet n°3210 · sommaire officiel · 1er octobre 2026](#)
primary · www.assemblee-nationale.fr

3. [Assemblée nationale · calendrier de discussion · 13 octobre 2026](#)
primary · www.assemblee-nationale.fr

Electronic invoicing in France: waiting until 2027 may already leave you behind

Receiving and issuing invoices do not necessarily share a deadline. Small businesses should check that distinction now.



Original conceptual illustration prepared with AI assistance; no real event depicted.

Fictional scenario. A self-employed professional assumes there is no urgency because her obligation to issue electronic invoices begins in 2027. She sets the matter aside. Her suppliers, however, may already have to send invoices through the new system. Her issuing deadline does not answer the question of receipt.

Two deadlines, not a general exemption

France's tax authority distinguishes two stages in the general timetable. Since 1 September 2026, businesses within scope must be able to receive electronic invoices when their suppliers are required to issue them. Large businesses and intermediate-sized enterprises enter the issuing obligation on that date; SMEs and micro-enterprises follow on 1 September 2027, except where they are members of a single taxable person under Article 256 C of the French Tax Code (a VAT group), to which that deferral does not apply. The timetable must be read together with the reform's scope, not as a duty covering every commercial document. [1,3]

The first check is practical: who receives the business's invoices, through which service, and who checks their arrival? A folder named "invoices" in an email account does not prove that the required process works.

A PDF and a regulated transmission process are not the same

For transactions within electronic-invoicing scope, the tax authority describes structured data transmitted through an approved platform. An ordinary PDF emailed to a customer is insufficient. A hybrid format can combine a readable representation and structured data: the filename extension alone therefore does not settle the issue. [2]

Invoices sent to customers must also be distinguished from data reported to the administration. Transactions with individuals or foreign operators may fall under another component, e-reporting. Payment data follows its own logic. Classify transactions, possible exclusions and VAT treatment before identifying a specific duty. [2]

Changing software does not solve everything. Before choosing a provider, clarify service scope, access rights, data exports and the procedure for rejected invoices. These contractual and practical questions are not a promise of automatic compliance.

Your issuing deadline does not remove the need to check receipt now.

Sources consulted on 13 October 2026; proposals and timetables may change.

The useful test: follow an invoice from end to end

1. Take a representative example without unnecessarily disclosing real data. Identify the customer type, transaction and corresponding duties. Then check receiving and issuing dates separately.
2. Ask the software provider or adviser to demonstrate receipt, consultation, error handling and data retrieval. Name a responsible person and a substitute. Do not rely solely on a "compatible" marketing statement.
3. Keep the provider's response and test date. Check the official platform list and service conditions before committing. A process you understand is better evidence of preparation than a subscription alone.

Sources and further reading

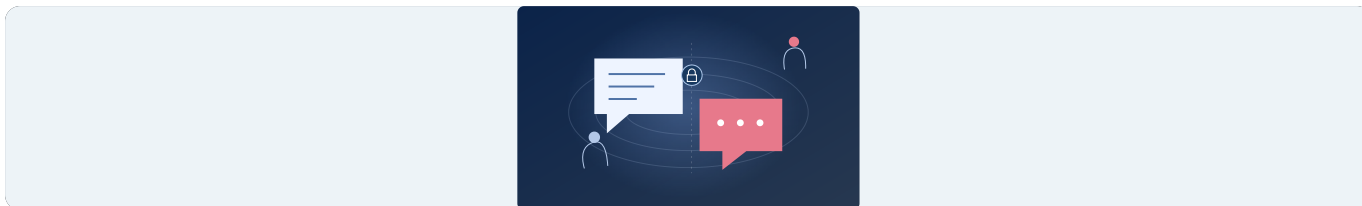
1. [DGFIP · calendrier de la réforme · page modifiée le 16 janvier 2026, consultée le 13 octobre 2026](#)
primary · www.impots.gouv.fr

3. [Légifrance · loi n° 2023-1322 du 29 décembre 2023 · article 91 · réserve concernant les membres d'un assujetti unique](#)
primary · www.legifrance.gouv.fr

2. [DGFIP · périmètre, formats et plateformes · page modifiée le 26 mai 2026, consultée le 13 octobre 2026](#)
primary · www.impots.gouv.fr

The AI listening to your child: who sets the limits?

Protection is not just an access age. It also concerns the relationship an interface seeks to establish.



Original conceptual illustration prepared with AI assistance; no real event depicted.

A teenager can close an app. But what happens when it creates the feeling that someone is waiting? AI companions raise questions about trust, conversation memory and incentives to return.

KIDS Act: a proposal to follow

The Commission describes the KIDS Act as a proposed regulation protecting minors online, not a ban already applicable to French families. It includes AI companions and conversational chatbots accessible to minors. [1]

Its explanation addresses interfaces simulating human relationships likely to create emotional dependency, alongside safeguards for conversation memory and activation of embedded chatbots. These are proposed measures: their wording and timetable must still be followed through the legislative process. [1]

Existing guidance, with a scope that matters

The July 2025 guidance on minors using online platforms addresses protective defaults, features encouraging excessive use and safeguards around integrated chatbots. It belongs to the DSA framework. [2]

These recommendations are non-binding and following them does not automatically guarantee compliance. Their scope must not be extended to every standalone chatbot without assessment. Protecting children also does not justify unlimited collection of their identity and confidences. [2,3]

Technology for young people should help them grow, not make leaving harder.

Sources consulted on 13 October 2026; proposals and timetables may change.

Examine the experience, not only the terms

1. Does the service clearly identify itself as a machine? Does it explain what is retained between sessions? Can notifications be stopped, the companion disabled and a troubling exchange reported?
2. Schools, associations and publishers should test explanations accessible to young users and the route to an adult before recommending a tool. A marketing promise alone does not describe how a service behaves.
3. Preserve an opportunity for human dialogue without demanding complete surveillance of confidences. These practical checks are neither a safety certification nor a medical diagnosis.

Sources and further reading

1. [European Commission · KIDS Act explained · proposal, not adopted law · updated 8 October 2026](#)
primary · digital-strategy.ec.europa.eu

2. [European Commission · guidelines on protection of minors · 14 July 2025](#)
primary · digital-strategy.ec.europa.eu

3. [European Commission · non-binding status of DSA guidelines](#)
primary · digital-strategy.ec.europa.eu

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THE CHAIN OF PROOF

Keep the ability to choose

This week, check one tax assumption, an invoice workflow or an AI companion's limits. A precise question is worth more than a general assurance.

Research, drafting, translation, visuals and code prepared with AI assistance. Sources and limitations identified in each analysis. General information, not personalised legal advice.

Christophe Boeraeve

01

An identified bill, not an enacted Finance Act

02

The version and date matter as much as the amount

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Read and share the online edition

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General legal information — not individual advice.